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Independent Accountants' Report

The Board of Directors
Electric Lightwave, LLC:

We have examined management's assertion, included in the accompanying *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Section 64.1310(a)(1)*, that Electric Lightwave, LLC ("ELI" or "the Company"), a wholly-owned subsidiary of Citizens Communications Company, complied with Section 64.1310(a)(1) of the Federal Communications Commission's ("FCC's") Rules and Regulations in CC Docket 96-128 as of March 24, 2005. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements as of March 24, 2005, is fairly stated in all material respects, based upon compliance factors set forth in Section 64.1320(c) of the FCC's Rules and Regulations and in management's assertion.

This report is intended solely for the information and use of the Company, the FCC, and applicable Facilities-Based Long Distance Carriers and Payphone Service Providers and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 24, 2005

**Report of Management on Compliance with Applicable Requirements
of 47 C.F.R. Section 64.1310(a)(1)**

Management of Electric Lightwave, LLC. ("ELI" or the "Company"), a wholly-owned subsidiary of Citizens Communications Company, is responsible for establishing and maintaining the internal controls over its pay telephone call tracking system necessary for compliance with 47 C.F.R. Section 64.1310(a)(1), as discussed in the FCC Report and Order in CC Docket No. 96-128, released on October 3, 2003, regarding *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*.

Management has evaluated the Company's compliance with the applicable requirements of 47 C.F.R. Section 64.1310(a)(1), using the criteria in 47 C.F.R. Section 64.1320(c) as the framework for the evaluation. Based on this evaluation, we assert that as of March 24, 2005, the Company complies with the applicable requirements of 47 C.F.R. Section 64.1310(a)(1) in all material respects as described below. Beginning July 1, 2004, all call records have been processed by the call tracking system evaluated. The quarterly Compensable Call File produced for the quarter ended March 31, 2005 will be created by the call tracking system. ELI provides the following information regarding its compliance.

ELI acts as the Completing Carrier¹ in the following call scenario:

➤ 8XX Toll Free calls

ELI uses Billing Concepts, Inc. ("BCI") to perform payphone compensation settlement. Certain assertions included in this report depend in whole or in part upon BCI performance. In support of these assertions, ELI relies upon a contractual agreement between ELI and BCI ("BCI Contract"), which requires BCI compliance with CC Docket No. 96-128. In addition, BCI has provided ELI an independent third-party audit report dated March 31, 2004, covering the period from January 1, 2004 to March 31, 2004, to verify that effective controls and procedures relating to these assertions have been established and will be maintained by BCI. In addition, BCI has provided ELI with a representation letter dated March 24, 2005 confirming that there have been no material changes in process or controls in BCI systems from March 31, 2004 to March 24, 2005. ELI has not conducted an independent evaluation and makes these assertions based solely on the BCI Contract and third-party audit report of BCI's operations.

The assertions for ELI are made starting with the initial point in call record processing at which ELI has visibility to the call tracking data. ELI represents the following facts regarding its role as the Completing Carrier, which are in fulfillment of the obligation of ELI as described at 47 C.F.R. Section 64.1320(c):

¹ As defined in the FCC Report and Order in CC Docket No. 96-128, released on October 3, 2003, regarding *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, paragraph 64.1300(a), a Completing Carrier is a long distance carrier or switch-based long distance reseller that completes a coinless access code or subscriber toll-free payphone call or a local exchange carrier that completes a local, coinless access code or subscriber toll-free payphone call. The Completing Carrier definition was further clarified in the FCC Order on Reconsideration in CC Docket No. 96-128, released on October 22, 2004.

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A. ELI's procedures accurately track calls to completion, as follows:

1. ELI's systems track completed calls, which are calls answered by a third-party.
2. BCI, ELI's vendor, is able to generate the following reports on a quarterly basis, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI's systems are able to generate the reports and report data for which BCI is responsible, as follows:
 - a) A list of the toll free and access numbers dialed and completed from each Payphone Service Provider's ("PSP") payphones along with the Automatic Number Identification ("ANI") digits for each payphone.
 - b) The volume of calls for each toll free and access number that was completed by ELI.
 - c) The name(s), address(es) and phone number(s) of the person(s) responsible for handling ELI's payphone compensation.
 - d) The Carrier Identification Code ("CIC") or trunk routing group of all facilities-based long distance carriers that routed calls to ELI, categorized according to toll free and access code numbers.
3. ELI's data storage policy is 27 months.
4. BCI, ELI's vendor, has procedures to accurately identify PSPs, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI procedures for identifying PSPs are complete and accurate.
5. BCI, ELI's vendor, has procedures to accurately validate payphone ANIs, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI procedures for validating ANIs are complete and accurate.

B. ELI has identified persons responsible for tracking, compensating and resolving disputes concerning payphone-completed calls, as follows:

1. ELI has identified personnel responsible for drafting and maintaining the business requirements associated with call tracking, payphone compensation and resolving disputes concerning payphone-completed calls.
2. ELI has identified personnel responsible for the development and maintenance of systems used in the collection and reporting of payphone call data, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has designated personnel responsible for the development and maintenance of the systems under their control used in the collection and reporting of payphone call data.

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3. ELI has identified personnel responsible for the implementation and maintenance of procedures that are utilized in creating final compensation data sets, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has designated personnel responsible for the implementation and maintenance of procedures under their control that are utilized in creating final compensation data sets.
4. BCI, ELI's vendor, has identified personnel who are responsible for developing compensation-tracking reports, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has designated personnel who are responsible for developing compensation-tracking reports under their control.
5. ELI has identified personnel who are responsible for payphone compensation dispute resolution, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has designated personnel who are responsible for the payphone compensation dispute resolution under their control.
6. ELI has identified personnel responsible for managing coordination with the payphone clearinghouse services provider, BCI.

C. ELI has effective data monitoring procedures, as follows:

1. ELI has the ability to prepare quarterly reports on payphone call counts and numbers dialed and completed, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has the ability to prepare the quarterly reports on payphone call counts, PSP identities and numbers dialed and completed under their control.
2. ELI performs data monitoring procedures on call record volumes entering the payphone compensation systems.
3. ELI performs fraud-monitoring procedures to identify potentially illegitimate payphone calls.
4. ELI has the ability to investigate and resolve PSP disputes.

D. ELI adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its payphone call tracking ability, as follows:

1. ELI has security controls in place to control access to and monitor call-tracking data, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI has controls in place to control access to and monitor call-tracking data.

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2. ELI has security controls in place to control access to and monitor the payment disbursement system, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also maintains such controls.
3. ELI has a department that is responsible for making software changes that affect payphone compensation, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also maintains such a department.
4. ELI has established protocols to implement and test software changes affecting payphone compensation, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also maintains such protocols.
5. ELI has application controls in place to ensure that the voice network changes, external to payphone compensation, do not negatively impact payphone compensation.

E. ELI creates a Compensable Call File by matching call detail records against payphone identifiers, as follows:

1. ELI utilizes switch data and database look-ups to populate the date, originating ANI, dialed number and aggregate data into a Compensable Call File.
2. A compensable call for ELI is one originating at a payphone and completed by ELI to an ELI 8XX toll free customer.
3. ELI uses payphone specific identifiers (info-digits) to identify a compensable payphone call record, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also maintains such identifiers.
4. ELI applies validation and control procedures to compile the Compensable Call File.
5. ELI used a "per-call rate" of \$.24 from July 1, 2004 through September 26, 2004 to compensate PSPs, and the third-party audit report of BCI, dated March 31, 2004, processes verified that BCI compensated payphone providers based on this rate.
6. ELI uses a "per-call rate" of \$.494 from the date of September 27, 2004 to compensate PSPs. ELI obtained representation from BCI that stated BCI compensates payphone providers based on this rate from the date of September 27, 2004.

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F. ELI has procedures to incorporate call data into required reports as follows:

1. BCI, ELI's vendor, is able to generate the following reports on a quarterly basis, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI's systems are able to generate the reports and report data for which BCI is responsible, as follows:
 - a) A list of the toll free and access numbers dialed and completed from each PSP's payphones along with the ANI digits for each payphone.
 - b) The volume of calls for each toll free and access number that was completed by ELI.
 - c) The name(s), address(es), and phone number(s) of the person(s) responsible for handling ELI's payphone compensation.
 - d) The CIC or trunk routing group of all facilities-based long distance carriers that routed calls to ELI, categorized according to toll free and access code numbers.
2. The third-party audit report of BCI, dated March 31, 2004, verified that BCI possess a valid list of payphone owners identified by ANI.

G. ELI has implemented procedures and controls needed to resolve payphone compensation disputes, as follows:

1. ELI's data storage policy is 27 months.
2. ELI has the ability to investigate and resolve PSP disputes.
3. ELI has designated personnel who are responsible for payphone compensation dispute resolution.
4. ELI will file a statement that includes the names, addresses and phone numbers for persons responsible for handling payments and resolving disputes. This statement will be updated within 60 days of any changes of such persons. The statement will be filed with the FCC Secretary and made available to facilities-based long distance carriers and PSPs.

H. ELI has developed and implemented controls around the payphone tracking process to verify that errors are immaterial as follows:

1. ELI has procedures to identify payphone-originated calls, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also has such procedures.
2. ELI has procedures to capture dial-around calls.

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3. ELI has procedures to exclude incomplete calls from the Compensable Call File.
4. ELI has procedures to accurately populate call record data in the Compensable Call File.
5. ELI does not have commissioned calls.

I. ELI has in place adequate and effective business rules for implementing and paying payphone compensation, including rules used to: (i) identify calls originated from payphones; (ii) identify compensable payphone calls; (iii) identify incomplete or otherwise non-compensable calls; and (iv) determine the identities of the payphone service providers to which ELI owes compensation, as follows:

1. ELI has business rules that identify calls originated from payphones, and the third-party audit report of BCI, dated March 31, 2004, verified that BCI also has such business rules.
2. ELI has business rules that identify compensable payphone calls.
3. ELI has business rules that identify incomplete or otherwise non-compensable calls.
4. BCI, ELI's vendor, has business rules to determine the identities of the PSPs to which ELI owes compensation.

ELI – Required Disclosures per 64.1320(d)

ELI represents the following facts regarding its role as the Completing Carrier. These facts are in fulfillment of the obligations of ELI as specified at 47 C.F.R. Section 64.1320(d):

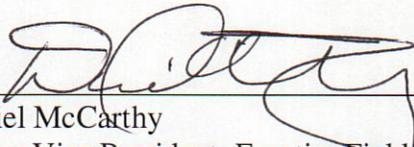
1. ELI's criterion for identifying calls originating from payphones is by using info-digits.
2. ELI's criteria for identifying compensable payphone calls include all calls identified with info-digits of 7, 27, 29 and 70, call duration greater than 500 millisecond, calls originated from valid trunk groups, dialed number is 8XX and valid answer type.
3. ELI's criteria for identifying incomplete or otherwise non-compensable calls include: (1) calls that do not have a payphone info-digit, (2) calls with a duration of less than 500 millisecond, (3) calls originating from invalid trunk groups, (4) dialed number is not 8XX and, (4) calls with invalid answer types.

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4. ELI's criteria used to determine the identities of the PSPs to which ELI owes compensation is established by BCI, ELI's clearinghouse for settlements.
5. The type of information that ELI needs from the PSPs in order to compensate the PSPs is determined by BCI.

Electric Lightwave, LLC.

Dated: March 24, 2005



Daniel McCarthy
Senior Vice President, Frontier Field Operations &
President Electric Lightwave
Citizens Communications Company